## **ABSTRACT**

The multiplexer includes a first input unit, a second input unit, a first analysis unit, and a second analysis unit. Moreover, the multiplexer includes a packetization part determination unit that determines the packetization part of audio data in a way that the packetization part is made to be the same or approximately the same as a playback start time of a video sample that is placed in a leading part of the packetization part of video data after determining the packetization part of the video data based on video sample header information. Furthermore, the multiplexer includes a packet header part generation unit that generates a packet header part on the basis of the determined packetization part, a packet data generation unit that generates a packet connection unit that generates a packet.

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